In the High Court of Judicature at Madras

Dated : 27.08.2019

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.875 to 878 of 2015

Commissioner of Income Tax,
Puducherry, D.P. Thottam, Muthialpet,
Puducherry - 605 003. ...Appellant in all the appeals

Vs

Shri S.Saravanane ...Respondent in TCA.Nos.875 to 877 of 2015

Shri.S.Anandavadivel ...Respondent in TCA.No.878 of 2015

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 05.08.2014 made in ITA.Nos.1125, 1126, 1127 and 1131/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment years 2003-04, 2003-04, 2004-05 and 2005-06 against the order dated 31/01/2014, 13/02/2014, 13/02/2014 and 13/02/2014 made in ITA.Nos.656,657,658 and 659/13-14/A-VI respectively passed by the Commissioner of Income Tax(Appeals)VI, Chennai-34 and against the order dated 29/08/2012 passed by the Joint Commissioner of Income Tax, Puducherry Range, Puducherry for the assessment year 2003-2004, 2003-04,2004-05 and 2005-06 in CR 34/BCIJ/PDY/271E/2012-13 respectively.

For Appellant : Mr.T.R.Senthilkumar, SSC assisted by Ms.K.G.Usharani, SC
For Respondent: No appearance

COMMON JUDGMENT
(Judgment was delivered by T.S.Sivagnanam,J)

We have heard Mr.T.R.Senthilkumar, learned Senior Standing Counsel assisted by Ms.K.G.Usharani, learned Standing Counsel appearing for the appellant - Revenue.

2.These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961, are directed against the common order dated 05.08.2014 made in ITA.Nos.1125, 1126, 1127 and 1131/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment years 2003-04, 2003-04, 2004-05 and 2005-06.

3.The appeals were admitted on 17.11.2015 on the following substantial questions of law :

> "1.Whether the Tribunal was right in law and justified by deleting the penalty levied under Sections 271D and under Section 271E of the Act, when the assessee regularly violated the provisions of Section 269SS and Section 269T of the Income Tax Act?
>
> 2.Whether the Tribunal was right in law accepting the version of the assessee without any evidence that he has not borrowed and repaid any loan from the lender, when the lender made categorical statement under oath that the assessee has borrowed and repaid loan in cash?"

4.The learned Senior Standing Counsel for the appellant submits that the above appeals are not pursued by the Revenue on account of the low tax effect in terms of Circular No.17/2019 dated 08.8.2019 issued by the Central Board of Direct Taxes. By the said Circular, the monetary limit for filing or pursuing an appeal before the High Court has been increased to Rs.1 Crore. It is further submitted that the tax effect in the respective cases is less than the threshold limit.

5. In the light of the said submissions, the above tax case appeals are dismissed on account of the low tax effect. The substantial questions of law framed are left open. In the event the tax effect in the respective cases is above the threshold

limit fixed in the said circular, liberty is granted to the Revenue to make a mention to this Court to restore the appeals to be heard and decided on merits. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
The Income Tax Appellate Tribunal, Chennai 'B' Bench.

2.The Commissioner of Income Tax(Appeals)VI,
Chennai-34

3.The Joint Commissioner of Income TAx, Puducherry Range,
Puducherry

+1 cc to M/s.T.R.Senthil Kumar Advocate sr73601

TCA.Nos.875 to 878 of 2015

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